



Department Description

The City Comptroller Department is divided into three program functions for the City: accounting, reporting, and the design and maintenance of financial systems. These program functions are in alignment with the City's core vision and values and also serve to provide fiscal analysis supporting the City's operational management and legislative functions.

The Department's mission is:

To provide timely and accurate financial information and services to the public, City management, and elected officials in order to effectively manage public resources

Goals and Objectives

The following goals and objectives represent the action plan for the Department.

Goal 1: Provide high quality financial reports in a timely manner

The Department will move toward accomplishing this goal by focusing on the following objective.

- Continue to develop centralized and standardized processes related to financial reporting

Goal 2: Engage in continuous improvement of the City's internal controls over financial operations

A strong internal control system over financial operations of the City is essential to achieving management's objective of delivering timely, accurate financial information and ensuring compliance with laws, rules, professional standards, and regulations. The Department will move toward accomplishing this goal by focusing on the following objectives.

- Assess material significance of business processes
- Maintain currency of documentation on business processes
- Encourage active participation and ownership of internal control processes

Goal 3: Provide high quality customer service

The Department will move toward accomplishing this goal by focusing on the following objective.

- Create and maintain a high level of customer service

Goal 4: Hire, retain, and develop skilled employees

The Department will move toward accomplishing this goal by focusing on the following objective.

City Comptroller

- Effectively monitor employee performance

Goal 5: Develop and retain a trained and skilled professional workforce

The Department will move toward accomplishing this goal by focusing on the following objective.

- Promote training and professional development

Goal 6: Promote the highest ethical standards and behavior among employees

The Department will move toward accomplishing this goal by focusing on the following objectives.

- Provide training to staff and management
- Conduct management review of the City's ethical standards with staff

Service Efforts and Accomplishments

In addition to providing basic accounting functions, the City Comptroller Department has completed several significant projects.

The recent completion of the City's long overdue 2003, 2004, 2005, 2006, 2007, and 2008 Comprehensive Annual Financial Reports (CAFRs) has been a major step toward restoring public confidence in the City's financial reporting processes. The implementation of an on-line employee timecard program, *E-time*, has improved the City's payroll functions. The implementation of self-sealing check technology has created significant cost savings and a more efficient, automated process. This process improvement has also allowed Accounts Payable staff to refine their overall efficiency and performance leading to improved payment processing time. Over the past two years, the City Comptroller Department has contributed a significant amount of resources to the OneSD project.

Additionally, the City Comptroller Department participated in the Mayor's Kroll remediation project and as of the publication of this document, 85 percent of the identified remediations have been completed. During Fiscal Year 2009, the City Comptroller Department continues the leadership role over this project and estimates that substantially 92 percent of all remediation will be completed by the end of Fiscal Year 2010.

Budget Dollars at Work: Performance Expectations

Goal 1: Provide high quality financial reports in a timely manner

| Performance Measure | Baseline FY2008 | Actual FY2009 | Target FY2010 |
|---|--------------------|------------------|------------------|
| 1. Number of post-closes booked at the end of the year | 946 | N/A ¹ | 500 |
| 2. Number of awards/external recognition received such as Government Finance Officers Association (GFOA) Certificate of Achievement | N/A | N/A ¹ | 2 |
| 3. Number of months post-close to issue the Comprehensive Annual Financial Report (CAFR) | 9 | N/A | 6 |
| 4. Number of proposed adjusting entries provided by outside auditor | 23 | N/A | 7 |

Goal 2: Engage in continuous improvement of the City's internal controls over financial operations

| Performance Measure | Baseline FY2008 | Actual FY2009 | Target FY2010 |
|--|--------------------|------------------|------------------|
| 1. Number of documented accounting policies and procedures issued as part of the Comptroller's Internal Control Review Project | 0 | 3 | 10 |

¹ Data for Fiscal Year 2009 CAFR are not available yet.

City Comptroller

| Performance Measure | Baseline FY2008 | Actual FY2009 | Target FY2010 |
|--|--------------------|------------------|------------------|
| 2. Percent of internal control and policy deficiencies noted in the independent auditor's SAS 61 report that have been corrected through the issuance of revised policies and procedures | 65% | 78% | 90% |
| 3. Number of quarterly updates made to the City's Audit Committee on the status of the Comptroller's Internal Control Review Project | 2 | 2 | 4 |
| 4. Percent of Kroll report remediations completed | 82% | 85% | 92% |
| 5. Percent of internal control documentation necessary to ensure internal control compliance with Committee of Sponsoring Organizations (COSO) for the City's OneSD system completed | 0% | 3% | 95% |

Goal 3: Provide high quality customer service

| Performance Measure | Baseline FY2008 | Actual FY2009 | Target FY2010 |
|--|--------------------|-------------------|------------------|
| 1. Average turnaround time for processing 1472s | 2 days | 2.44 days | 3 days |
| 2. Average number of days to pay invoices | 3-5 days | 0-1 day | 3 days |
| 3. Customer satisfaction rating of the quality of service provided | 94% ² | 100% ³ | 90% |

Goal 4: Hire, retain, and develop skilled employees

| Performance Measure | Baseline FY2008 | Actual FY2009 | Target FY2010 |
|--|--------------------|------------------|------------------|
| 1. Percent of internal section reviews completed within one month of target | N/A | N/A ⁴ | N/A ⁴ |
| 2. Percent accomplishment of the Department Professional Development Performance Index (PDPI) as established by the Department | N/A ⁴ | N/A ⁴ | TBD ⁴ |

Goal 5: Develop and retain a trained and skilled professional workforce

| Performance Measure | Baseline FY2008 | Actual FY2009 | Target FY2010 |
|--|--------------------|------------------|------------------|
| 1. Percent of employees compliant with the Comptroller training policy | 17.5% | 86.0% | 90.0% |

Goal 6: Promote the highest ethical standards and behavior among employees

| Performance Measure | Baseline FY2008 | Actual FY2009 | Target FY2010 |
|---|--------------------|------------------|------------------|
| 1. Percent of employees compliant with the City's policies for ethics training | 100% | 100% | 100% |
| 2. Percent of staff attending City-wide training on ethics and general City-wide codes of conduct | 100% | N/A ⁴ | 90% |

² Responses of 'Meets Expectations', 'Exceeds Expectations', 'Neutral'

³ Responses of 'Meets Expectations', or above; 75 percent - 'Exceeds Expectations' and above

⁴ In the process of developing processes and guidelines for this activity

City Comptroller

Budget Dollars at Work: Sizing and Workload Data

| | Actual FY2006 | Actual FY2007 | Actual FY2008 | Actual FY2009 | Target FY2010 |
|---|------------------|------------------|------------------|------------------|------------------|
| Workload Data | | | | | |
| Number of employee payroll checks processed | 305,000 | 280,000 | 275,000 | 277,894 | 275,000 |
| Number of Comptroller's certificates issued | 955 | 870 | 850 | 914 | 925 |
| Number of purchase orders approved | 9,556 | 8,900 | 8,200 | 8,184 | 9,500 |

City Comptroller

Department Summary

| City Comptroller | | | | |
|-----------------------|----------------------|----------------------|----------------------|------------------------|
| | FY 2008 BUDGET | FY 2009 BUDGET | FY 2010 FINAL | FY 2009-2010 CHANGE |
| Positions | 99.00 | 104.00 | 92.00 | (12.00) |
| Personnel Expense | \$ 10,035,526 | \$ 10,633,944 | \$ 8,816,831 | \$ (1,817,113) |
| Non-Personnel Expense | \$ 1,475,564 | \$ 1,463,548 | \$ 1,781,845 | \$ 318,297 |
| TOTAL | \$ 11,511,090 | \$ 12,097,492 | \$ 10,598,676 | \$ (1,498,816) |

Department Staffing

| | FY 2008 BUDGET | FY 2009 BUDGET | FY 2010 FINAL |
|------------------------------|-------------------|-------------------|------------------|
| GENERAL FUND | | | |
| City Comptroller | | | |
| Administrative Division | 16.00 | 16.00 | 15.00 |
| AP and Systems | 19.00 | 19.00 | 17.00 |
| BTA O&M and Reporting | 9.00 | 7.00 | 8.00 |
| CAFR/Fin Reporting | 2.00 | 4.00 | 4.00 |
| Capital Projects | 20.00 | 22.00 | 14.00 |
| Debt Management | 0.00 | 5.00 | 5.00 |
| Govt Acct and Grant CAFR/CYM | 4.00 | 5.00 | 5.00 |
| Grant/O&M | 12.00 | 12.00 | 11.00 |
| Internal Audit | 5.00 | 0.00 | 0.00 |
| Internal Controls | 0.00 | 2.00 | 2.00 |
| Payroll | 8.00 | 8.00 | 8.00 |
| RDA and Other Enterprise | 4.00 | 4.00 | 3.00 |
| Total | 99.00 | 104.00 | 92.00 |

Department Expenditures

| | FY 2008 BUDGET | FY 2009 BUDGET | FY 2010 FINAL |
|-------------------------|-------------------|-------------------|---------------------|
| GENERAL FUND | | | |
| City Comptroller | | | |
| Accounting Services | \$ 91,611 | \$ 62,674 | \$ 62,674 |
| Administrative Division | \$ 3,480,155 | \$ 3,549,311 | \$ 3,000,467 |
| AP and Systems | \$ 1,612,498 | \$ 1,577,809 | \$ 1,865,428 |
| BTA O&M and Reporting | \$ 873,992 | \$ 732,743 | \$ 815,192 |
| CAFR/Fin Reporting | \$ 222,547 | \$ 488,050 | \$ 463,970 |
| Capital Projects | \$ 1,928,718 | \$ 2,322,205 | \$ 1,280,371 |
| City Comptroller | \$ - | \$ (336,665) | \$ (246,411) |

City Comptroller

Department Expenditures

| | FY 2008 BUDGET | FY 2009 BUDGET | FY 2010 FINAL |
|------------------------------|----------------------|----------------------|----------------------|
| GENERAL FUND | | | |
| City Comptroller | | | |
| Debt Management | \$ - | \$ 529,044 | \$ 505,570 |
| Govt Acct and Grant CAFR/CYM | \$ 390,618 | \$ 529,041 | \$ 532,488 |
| Grant/O&M | \$ 1,150,376 | \$ 1,310,693 | \$ 1,130,446 |
| Indebtedness | \$ - | \$ 251 | \$ - |
| Internal Audit | \$ 667,574 | \$ - | \$ - |
| Internal Controls | \$ - | \$ 236,553 | \$ 196,468 |
| Payroll | \$ 675,145 | \$ 732,456 | \$ 704,329 |
| RDA and Other Enterprise | \$ 417,856 | \$ 363,327 | \$ 287,684 |
| Total | \$ 11,511,090 | \$ 12,097,492 | \$ 10,598,676 |

Significant Budget Adjustments

GENERAL FUND

| City Comptroller | Positions | Cost | Revenue |
|---|-----------|--------------|--------------|
| Salary and Benefit Adjustments | 0.00 | \$ (130,301) | \$ 0 |
| Adjustments to reflect the annualization of the Fiscal Year 2009 negotiated salary compensation schedule, changes to average salaries, retirement contributions, retiree health contributions, and labor negotiation adjustments. | | | |
| Equipment/Support for Information Technology | 0.00 | \$ 692,896 | \$ 0 |
| Funding allocated according to a zero-based annual review of information technology funding requirements and priority analyses. | | | |
| Non-Discretionary Adjustment | 0.00 | \$ 401 | \$ 0 |
| Adjustments to expense allocations that are determined outside of the department's direct control. These adjustments are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent. | | | |
| Revised Revenue | 0.00 | \$ 0 | \$ (123,087) |
| Adjustment to reflect Fiscal Year 2010 revenue projections. | | | |
| Support for Safety and Maintenance of Visitor-Related Facilities | 0.00 | \$ 0 | \$ 25,000 |
| Support to reimburse the General Fund for expenditures associated with the safety and maintenance of visitor-related facilities. | | | |

Significant Budget Adjustments

GENERAL FUND

| City Comptroller | Positions | Cost | Revenue |
|---|-----------|--------------|-------------|
| Community Development Block Grant Transfer | (1.00) \$ | (99,237) \$ | 0 |
| Transfer of 1.00 Accountant III from City Comptroller Department to the HUD Programs Administration Department to comply with the Housing and Urban Development (HUD) audit recommendations. | | | |
| Vacancy Savings | 0.00 \$ | (219,969) \$ | 0 |
| Adjustments to personnel expenses to reflect the anticipated savings resulting from positions projected to be vacant for any period of the fiscal year due to personnel attrition and salary differentials for new employees. | | | |
| Removal of Funding for the Account Temps Contract | 0.00 \$ | (375,000) \$ | 0 |
| Removal of the Account Temps contract for temporary accountants that assisted in projects such as accounting cleaning and intensive reconciliations. | | | |
| OneSD Support Department Transfer | (5.00) \$ | (668,763) \$ | 0 |
| Transfer of position(s) to the newly created OneSD Support Department to manage the integrated ERP System. | | | |
| ERP Backfill Reduction | (6.00) \$ | (698,843) \$ | (1,048,743) |
| Reduction of limited positions and/or revenue that were added in the Fiscal Year 2009 Annual Budget for the purpose of backfilling positions required to work on the City's OneSD Project. | | | |

Expenditures by Category

| | FY 2008 BUDGET | FY 2009 BUDGET | FY 2010 FINAL |
|-------------------------------|-------------------|-------------------|------------------|
| PERSONNEL | | | |
| Salaries & Wages | \$ 6,584,643 | \$ 7,061,831 | \$ 5,846,636 |
| Fringe Benefits | \$ 3,450,883 | \$ 3,572,113 | \$ 2,970,195 |
| SUBTOTAL PERSONNEL | \$ 10,035,526 | \$ 10,633,944 | \$ 8,816,831 |
| NON-PERSONNEL | | | |
| Supplies & Services | \$ 1,337,518 | \$ 1,047,012 | \$ 672,572 |
| Information Technology | \$ 71,937 | \$ 335,441 | \$ 996,037 |
| Energy/Utilities | \$ 51,714 | \$ 67,427 | \$ 99,568 |
| Equipment Outlay | \$ 14,395 | \$ 13,668 | \$ 13,668 |
| SUBTOTAL NON-PERSONNEL | \$ 1,475,564 | \$ 1,463,548 | \$ 1,781,845 |
| TOTAL | \$ 11,511,090 | \$ 12,097,492 | \$ 10,598,676 |

City Comptroller

Revenues by Category

| | FY 2008 BUDGET | FY 2009 BUDGET | FY 2010 FINAL |
|------------------------------|-------------------|-------------------|---------------------|
| GENERAL FUND | | | |
| Charges for Current Services | \$ 108,395 | \$ 1,191,173 | \$ 515,716 |
| Transfers from Other Funds | \$ 2,642,442 | \$ 2,679,481 | \$ 2,208,108 |
| TOTAL | \$ 2,750,837 | \$ 3,870,654 | \$ 2,723,824 |

Salary Schedule

GENERAL FUND

City Comptroller

| <i>Class</i> | <i>Position Title</i> | <i>FY 2009 Positions</i> | <i>FY 2010 Positions</i> | <i>Salary</i> | <i>Total</i> |
|-------------------------------|------------------------------|------------------------------|------------------------------|---------------|---------------------|
| 1100 | Accountant III | 18.00 | 16.00 | \$ 67,550 | \$ 1,080,794 |
| 1103 | Account Audit Clerk | 13.00 | 13.00 | \$ 38,539 | \$ 501,009 |
| 1107 | Administrative Aide II | 2.00 | 2.00 | \$ 48,897 | \$ 97,794 |
| 1133 | Sr Account Audit Clerk | 3.00 | 3.00 | \$ 44,316 | \$ 132,948 |
| 1183 | Accountant IV | 14.00 | 10.00 | \$ 88,083 | \$ 880,829 |
| 1348 | Info Systems Analyst II | 2.00 | 1.00 | \$ 61,372 | \$ 61,372 |
| 1535 | Clerical Assistant II | 1.00 | 1.00 | \$ 34,340 | \$ 34,340 |
| 1617 | Micrographics Clerk | 1.00 | 1.00 | \$ 32,890 | \$ 32,890 |
| 1649 | Payroll Audit Specialist II | 6.00 | 5.00 | \$ 46,784 | \$ 233,922 |
| 1842 | Accountant II | 25.00 | 24.00 | \$ 59,767 | \$ 1,434,406 |
| 1876 | Executive Secretary | 1.00 | 1.00 | \$ 49,992 | \$ 49,992 |
| 1879 | Sr Clerk/Typist | 1.00 | 1.00 | \$ 41,822 | \$ 41,822 |
| 1886 | Payroll Audit Supv-Auditor | 1.00 | 1.00 | \$ 54,235 | \$ 54,235 |
| 2132 | Department Director | 1.00 | 1.00 | \$ 145,510 | \$ 145,510 |
| 2217 | Financial Operations Manager | 5.00 | 4.00 | \$ 134,735 | \$ 538,940 |
| 2228 | Principal Accountant | 9.00 | 8.00 | \$ 96,935 | \$ 775,482 |
| 2270 | Program Manager | 1.00 | 0.00 | \$ - | \$ - |
| | Vacancy Factor Adjustment | 0.00 | 0.00 | \$ - | \$ (219,969) |
| | Furlough Savings | 0.00 | 0.00 | \$ - | \$ (92,354) |
| | Temporary Help | 0.00 | 0.00 | \$ - | \$ 62,674 |
| | Total | 104.00 | 92.00 | \$ | \$ 5,846,636 |
| CITY COMPTROLLER TOTAL | | 104.00 | 92.00 | \$ | \$ 5,846,636 |